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**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
GREAT FALLS DIVISION**

STEPHEN C. BULLOCK, et al.,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE, et  
al.,

Defendants.

Case No. 4:18-cv-00103-BMM

**JOINT STATUS REPORT**

Pursuant to the Court's order, Docket No. 60, the parties submit this joint status report.

The Court's Order (Doc. 57) on Defendants' Motions to Dismiss (Docs. 13 and 31) and Plaintiffs' Motion for Summary Judgment (Doc. 41), granted Plaintiffs' Motion as to Count I of their Amended Complaint (Doc. 16). The Court held unlawful and set aside Revenue Procedure 2018-38 as adopted by the IRS, directing that the IRS must "follow the proper notice-and-comment procedures pursuant to the APA if it seeks to adopt a similar rule." (Doc. 57). This Order was not appealed.

The parties agree that Counts II and III of Plaintiffs' Amended Complaint are moot in light of the Court's Order. Therefore, the parties take the view that nothing remains to be done in this case, other than for judgment to be entered on Count I of Plaintiffs' Amended Complaint, in accordance with the Court's Order.

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DATED: September 25, 2020

Respectfully submitted,

/s/ Deepak Gupta

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**CERTIFICATE OF SERVICE**

I certify that on September 25, 2020, I electronically filed the foregoing with the Clerk of the Court using the ECF system, which will send notification of such filing to counsel for Plaintiffs.

s/ Landon M. Yost  
LANDON M. YOST  
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